



**2020**  
**FINANCIAL MANAGEMENT**  
**FOR LOCAL PROGRAMS**

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## FINANCIAL MANAGEMENT

All monies raised in the name of Special Olympics Massachusetts become the property of SOMA, a Massachusetts Non-Profit Organization duly organized under MGL Chapter 180. Below are the policies for expenditures and documentation to insure that Special Olympics Massachusetts funds are used appropriately. All Local Programs must submit an annual revenue and expense budget (each fall) to your Business Operations Contact. **Budgets were required from all LP as of January 1, 2016. If a budget is not submitted, your Business Operations contact will forecast one for you based on previous expenditures and revenue.**

In 2016, we stopped charging program service fees for state wide competitions. As a local program, if you do what is listed below then there will be no program service fees:

- Submit an annual budget for approval to your business operations manager;
- Participate in any fundraising activities as listed below:
  - Support the local law enforcement activities (i.e. Tip a Cops or Cop on Top fundraisers)
  - Participate in the Plunge
  - Participate in any of the runs/jaunts
  - Go “Over the Edge”
  - Sell Calendar raffle tickets
  - Support corporate partnerships via Athlete appearance such as at our annual TD Bank Campaign, Dunkin Donuts etc.
  - Do a fundraiser (*must be approved by Business Operations Contact*)
  - Ask for donations from parents, friends etc.

If you do not do the above and/or charge athletes to participate then Special Olympics Massachusetts will charge back a service fee per athletes/season: \$100 for Winter, Spring & Summer Seasons and \$50 for the Fall Season. No athlete is to be barred from participation due to their lack of ability to pay. Special Olympics Inc. does not allow the charging of athletes for participation. If you are a program that does charge, your Business Operations Manager will be in contact with you to address.

### Reasonable and Customary Team Expenses

- **Sport Venues and Facilities**
  - This budget category includes gym rentals, bowling fees, greens fees, track rentals, swimming pool rentals, etc. Budgets should/can include a minimum of 8 and a maximum of 16 practices in one season, with the understanding that the LP will, at a minimum, participate in respective SOMA competition at the Local Community Level, Regional Qualifier or Invitational. Training costs are only covered from the start date of the season (*coaches meetings*) to the conclusion of the season which is the last competition event scheduled (*season ending tournament*).

- If a Local Program requires a storage unit to safely and securely store the sport's equipment, uniforms, etc., the unit **MUST** be rented in the name of Special Olympics Massachusetts and SOMA **MUST** be provided the combination or key lock.
- **Transportation**
  - May include rental of school buses to travel to any instate **SOMA** competitions including community games and scrimmages (*a coach bus may only be rented if you are travelling more than 75 miles*), or vans (*15 passenger vans are prohibited to and from sanctioned Special Olympics Massachusetts competition events*) t. Travel expenditures including gas and tolls will be reimbursed for the above vehicles with a detailed receipt. Coaches and Volunteers using their personal vehicles can deduct mileage and tolls from their annual taxes (*2013 IRS standard is 14¢ per mile*).
- **Uniforms**
  - Special Olympics Massachusetts has provided a list of approved uniform items for 2018. Only necessary and required uniform items will be approved. Athletes and Unified Sports partners will retain some responsibility for acquiring uniform items that are considered “personal” in nature, i.e., bathing suits, socks, golf clubs, skis, etc. Uniforms for coaches (*polo and hooded sweatshirt*) will only be provided on a 3:1 athlete/coach ratio. See detailed breakdown for all sports below.
- **Coaches Appreciation**
  - Local Programs may show coaches appreciation with an end of the year gift not to exceed \$25 per coach at a 3:1 ratio, this may include the cost for them at an end of the year banquet.
- **Meals**
  - Meals may be reimbursed with a detailed receipt for teams travelling to/from Season Ending Tournament when not provided by SOMA and should not exceed \$10 per athlete, partner and coach. Meals for Local Community events, Regional Qualifiers, and Invitationals are not approved budget items.
  - Team banquets – can be held at the end of the season only, limited to 2 per year, and cannot exceed a \$10 allowance per registered athlete in that season. For example, you have a track and field team that has 10 athletes training and competing within the Special Olympics season of Track between April and June. The allowance for the end of season celebration would be \$100.00.
  - Team snacks (*for practice or competition*) are not an approved budget item.
- **Awards**
  - Awards (*i.e. trophies, medals, plaques*) are not an Approved Expense. SOMA provides awards for all sanctioned Competitions.
- **Supplies**
  - Supplies include any other necessary items to support the Local Program in training and competition. Some examples include: photocopies, mailings, clipboards, tape, cones, stop watches, whistles, pinnies, water coolers and small shade tents. Special Olympics Massachusetts

will not reimburse Local Programs for any technology expenses such as hosting or creating Websites, computers, or for ink and paper (*a complete list can be found under sport and general equipment*).

### **Local Program Accounting Policies**

- Any funds raised under the name of Special Olympics must be deposited in the SOMA bank account. No Local Program may have a separate Special Olympics bank account.
- A designated SOMA employee will make all deposits. No cash should be sent through the U.S. Mail service. Any cash should first be converted to a bank check or money order.
- Approval to purchase form for items that are not in your annual budget are to be sent to your business operations manager for approval. All vendors should send invoices directly to the Special Olympics Office. Checks will be mailed out within four (4) weeks of receiving the request with proper documentation, invoices and/or receipts. Bills and invoices must be in the name of Special Olympics Massachusetts and submitted within 90 days of the date of the receipt.
- All backup documentation (*original invoices, check requests*) will be kept on file at the SOMA State Office.
- Local Program paid advertising is not an acceptable expense

### **Sport Specific Uniforms (*Athletes, Unified Partners*)**

The following uniform items are approved purchases for Athletes and Unified Partners according to the Program's approved budget. All uniforms and warm ups that are purchased by the Local Program must follow the Special Olympics Branding Guidelines as of 2012 AND fall in line with sport specific uniform guidelines. All team sports must have matching shorts/pants for ALL players. Also if athletes wear undershirts everyone must wear the same color undershirt. Please send your Operations contact a proof of your uniform design before purchasing.

Only one warm up suit per athlete/partner per program. If an athlete/partner participates in multiple sports throughout the year with a program, they are to receive only one warm up outfit per year not one per sport.

Uniforms purchased with LP monies are the property of LP and SOMA. We strongly recommend that the LP collect all uniforms at the end of each season. All uniforms should be used for 3 years.

- General Wear
  - Hat (*wool or baseball*)
  - Warm up (*hooded sweatshirt or windbreaker, sweatpants*)
  - Small duffle bag or cinch bag
- Aquatics
  - Team Swimsuit
  - Swim Cap
  - Towel
  - T-Shirt – maximum 2
  - Gym Shorts – maximum 2
- Basketball
  - Light & Dark Numbered Reversible Jersey or T-Shirt

- Matching Shorts (*no pockets*) – maximum 2
- Bocce
  - Collared Shirt – maximum 2
  - Matching Gym Shorts – maximum 2
    - *If program competes in khakis then athlete must provide*
- Bowling
  - Collared Shirt – maximum 2
  - Matching pants or shorts
    - No Jeans
- Cheer Leading
  - Cheer Outfit – 1
    - Skirt
    - Top
  - T shirts – 1
- Cycling
  - Cycling Shirt – maximum 2
  - T-Shirt – maximum 2
  - Gym Shorts – maximum 2
  - Helmet – 1
- Equestrian
  - English Style
    - Collared White Shirt – 1
    - Sport or Riding coat – 1
  - Western Style
    - Cowboy Hat -1
    - Riding Chaps - 1
- Figure Skating
  - Skating Costume – 1
- Flag Football
  - Light & Dark numbered reversible Jersey or T-Shirt
  - Matching Shorts or Pants (*no pockets*) – 1
- Floor Hockey
  - Light & Dark Numbered Jersey
  - Matching Pants (*no pockets*) – maximum 2
- Golf
  - Collared Shirt – maximum 2
  - Golf Hat

- Gymnastics
  - Leotard
  - T-Shirt – 1
  - Gym Short – 1
  
- Power Lifting
  - Singlet – 1
  - Matching T-shirt – maximum 2
  - Gym Shorts – 1
  
- Roller Skating
  - Racing Shirt – 1
  - T-Shirt – 1
  - Gym Shorts – 1
  - Dance costume – 1
  
- Sailing
  - Collared Shirt – 1
  
- Skiing (*Alpine & Nordic*) & Snowboarding
  - Ski Jacket – 1
  - Ski pants – 1
  - Wool hat – 1
  - Gloves – 1
  - Helmet-1 (*not to exceed \$100 each*)
  
- Softball
  - Light & Dark Numbered Jersey or T-Shirt
  - Matching Shorts or Pants (*no pockets*) – maximum 2
  - Team Hat
  
- Soccer
  - Light & Dark Numbered Jersey or T-Shirt
  - Matching Shorts or Pants (*no pockets*) – maximum 2
  
- Speed Skating
  - Racing Shirt – 1
  - T-Shirt – 1
  
- Tennis
  - Collared Shirt – 2
  - Gym Shorts – 2
  - If team plays in Khakis athlete must provide*
  
- Track & Field

- Jersey or T-Shirt – maximum 2
- Gym Shorts – 2
- Volleyball
  - Light & Dark Numbered Jersey or T-Shirt
  - Matching Shorts – 2

### **Sport Specific Uniforms (*Coaches*)**

Programs may purchase the following gear for coaches at a 3:1 (*athlete to coach*) ratio for coaches & assistant coaches. All uniforms and warm ups must follow the Special Olympics Branding Guidelines as of 2012.

Only one warm up per coach per program. If a coach participates in multiple sports throughout the year with a program, he/she is to receive only one warm up outfit per year not one per sport.

- Collared Shirts (*polo or button down*) – 2
- Warm Ups – 1
  - Hooded Sweatshirt or Windbreaker, Sweatpants

### **General Equipment**

Programs may budget for and purchase the following general equipment to use for practices. This equipment is intended to be used year round and for multiple sports. Before purchasing check with Special Olympics Massachusetts, as we may have extra on hand in our current inventory which we can provide to local programs. Equipment with an asterisk (\*) denotes that Special Olympics Massachusetts has an abundance of it in inventory and can supply to Local Programs (*until inventory is depleted*).

All equipment listed below which is purchased by Local Program is property of said Local Program and Special Olympics Massachusetts. This equipment must be returned to Local Program at the end of the sports season and is not for the coach, athlete or partner to keep.

- Bug Spray
- Clipboards
- Cones or Disc Cones (8 inches – 1 foot)
- First Aid Kits
- Hand Air Pump
- LP banner ( 4x4)
- Marking Paint
- Marking Tape
- Pens & Pencils
- Photocopy Reimbursement
- Pinnies
- Plastic Bins to Properly Store Equipment



- Pop up tent
- Stopwatches\*
- Sunscreen
- Tape Measures
- Water Coolers
- Whistles

## Sport Specific Equipment

The following equipment items are approved purchases for local programs. Before purchasing check with Special Olympics Massachusetts as we may have extra on hand in our current inventory which can be provided to local programs. Equipment with an asterisk (\*) denotes that Special Olympics Massachusetts has an abundance of it in inventory and can supply to Local Programs (*until inventory is depleted*).

All equipment (*for sports listed below*) that is purchased by Local Program is property of the Local Program and Special Olympics Massachusetts. This equipment must be returned to Local Program at the end of the sports season and is not for the coach, athlete or partner to keep.

- Aquatics
  - Kickboards (*as needed*)
  - Flotation devices (*as needed*)
- Basketball
  - 1 basketball for every two athletes/partners
  - Ball carrying bag
- Bocce
  - 1 bocce set for every four athletes/partners
- Bowling
  - Ramps (*as needed*)
- Cheer Leading
  - Pom Poms – 1 set per athlete
- Flag Football
  - Tri Flag belt (belts can be purchased through Tri con sports)
  - Footballs- one ball per 2 athletes/partners
- Floor Hockey
  - Equipment can be purchased through Mylec.
  - 2 sets of Goalie Equipment (*every 5 years as needed*)
    - Helmet
    - Shin Guards
    - Blocker

- Glove
    - Goalie Stick
  - Sticks (*as needed*)
  - Pucks – 1 for every two athletes
  - Gloves
  - Helmet (*as needed*)
  - Equipment bags (*as needed*)
  - Shin Guards
  - Goals – 2 per program
- Golf
  - Golf tees – 1 dozen per year for each team (*Level II & III*) or athlete (*Level I, IV, V*)
  - Golf Balls\* – 1 dozen per year for each team (*Level II & III*) or athlete (*Level I, IV, V*)
- Softball
  - Batting Helmets
  - Bat Bag
  - Equipment Bag
  - Scorebooks
  - T-Ball Stands – 1 per team
  - Softballs
  - Iron Rake
  - Broom
  - Catchers Equipment – 1 set per team
    - Helmet & Masks
    - Chest Protector
    - Shin Guards
  - Wooden bats (*purchased through Dream Bat*)
- Soccer
  - Soccer Balls – 1 ball per every 2 athletes/partners
  - Ball carrying Bag
  - Goalie Gloves – 2 sets
  - Goalie Shirt – 2
  - Shin Guards – 1 set per athlete (*as needed*)
- Tennis
  - Tennis Balls – 1 case
  - Ball Hopper
- Track & Field
  - Shot Put
  - Softballs
  - Tennis Balls
  - Turbo Javelin
  - Relay Batons\*
  - Iron Rake
  - Broom

- Starting Pistol – 1 per program
- Volleyball
  - Volleyballs – 1 per every two athlete/partner
  - Ball carrying bag